IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

First Named Inventor: Masaki NISHIOKA Art Unit: 3616

Application No.: 10/522,228 Examiner: J. M. Rocca

Filed: January 24, 2005 Confirmation No.: 6906

For: STEERING COLUMN DEVICE

* * *

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action of December 10, 2007, please amend the above-identified patent application as indicated below.

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 10 of this paper.